

(b) Any person who was on active duty as a member of the armed forces of the United States during World War II, the Korean Conflict, or the Viet Nam Era, upon exhibiting a certificate of his discharge from the armed forces to the appropriate tax collector, shall be relieved of the payment of any interest that may have accrued during the period of such service on taxes levied against his property. For purposes of this subdivision (b), World War II shall mean the period beginning December 7, 1941, and ending December 31, 1946; the Korean Conflict shall mean the period beginning June 27, 1950, and ending January 31, 1955; and the Viet Nam Era shall mean the period beginning August 5, 1964, and ending on such date as shall be prescribed by Presidential proclamation or concurrent resolution of the Congress.

(c) Under the conditions established by this subdivision (c), the governing body of any county or municipality levying taxes under the provisions of this subchapter shall have authority to establish a schedule of discounts to be applied to taxes paid prior to the due date prescribed in subdivision (a), above. To exercise this authority, the governing body shall:

- (1) Not later than the first day of May preceding the due date of the taxes to which it first applies, adopt a resolution or ordinance specifying the amounts of the discounts and the periods of time during which they are to be applicable.
- (2) Submit the resolution or ordinance to the State Board of Assessment for approval.
- (3) Upon approval by the State Board of Assessment, publish the discount schedule at least once in some newspaper having general circulation in the taxing unit.

When such a resolution or ordinance is submitted to the State Board of Assessment, the Board may approve it or disapprove it in whole or in part if, in the opinion of the Board, the discounts or the periods of time for which discounts are allowed are excessive or unreasonable. Such a resolution or ordinance, once adopted and approved by the State Board of Assessment, shall continue in effect until repealed. Nothing in this subdivision (c) shall prevent the governing body of any taxing unit from providing by resolution that the schedule of discounts for prepayment of taxes in effect in the taxing unit on June 30, 1971, shall continue in effect through November 1, 1971, but no longer.

“§ 105-361. *Statement of amount of taxes due.*—(a) Duty to Furnish a Certificate. On the request of any of the persons described in subdivision (a)(1), below, and upon the condition prescribed by subdivision (a)(2), below, the tax collector shall furnish a written certificate stating the amount of any taxes and special assessments for the current year and for prior years in his hands for collection (together with any penalties, interest, and costs accrued thereon) that under § 105-355(a) are made a lien on a parcel of real property in the taxing unit.

- (1) Who May Make Request. Any of the following persons shall be entitled to request the certificate:
 - a. An owner of the real property.
 - b. An occupant of the real property.
 - c. A person having a lien on the real property.
 - d. A person having a legal interest or estate in the real property.
 - e. The authorized agent or attorney of any person described in subdivisions (a)(1) a through d, above.